

charged to customers for mobile telecommunication services;

(4) any generally applicable business and occupation tax that is imposed by a State, is applied to gross receipts or gross proceeds, is the legal liability of the home service provider, and that statutorily allows the home service provider to elect to use the sourcing method required in this section through¹ 126 of this title;

(5) any fee related to obligations under section 254 of the Communications Act of 1934; or

(6) any tax, charge, or fee imposed by the Federal Communications Commission.

(c) **SPECIFIC EXCEPTIONS.**—This section through¹ 126 of this title—

(1) do not apply to the determination of the taxing situs of prepaid telephone calling services;

(2) do not affect the taxability of either the initial sale of mobile telecommunications services or subsequent resale of such services, whether as sales of such services alone or as a part of a bundled product, if the Internet Tax Freedom Act would preclude a taxing jurisdiction from subjecting the charges of the sale of such services to a tax, charge, or fee, but this section provides no evidence of the intent of Congress with respect to the applicability of the Internet Tax Freedom Act to such charges; and

(3) do not apply to the determination of the taxing situs of air-ground radiotelephone service as defined in section 22.99 of title 47 of the Code of Federal Regulations as in effect on June 1, 1999.

(Added Pub. L. 106-252, §2(a), July 28, 2000, 114 Stat. 626.)

REFERENCES IN TEXT

Section 254 of the Communications Act of 1934, referred to in subsec. (b)(5), is classified to section 254 of Title 47, Telegraphs, Telephones, and Radiotelegraphs.

The Internet Tax Freedom Act, referred to in subsec. (c)(2), is title XI of Pub. L. 105-277, div. C, Oct. 21, 1998, 112 Stat. 2681-719, which is set out as a note under section 151 of Title 47, Telegraphs, Telephones, and Radiotelegraphs.

EFFECTIVE DATE; APPLICATION OF AMENDMENT

Pub. L. 106-252, §3, July 28, 2000, 114 Stat. 633, provided that:

“(a) **EFFECTIVE DATE.**—Except as provided in subsection (b), this Act [enacting this section and sections 117 to 126 of this title and provisions set out as a note under section 1 of this title] and the amendment made by this Act shall take effect on the date of the enactment of this Act [July 28, 2000].

“(b) **APPLICATION OF ACT.**—The amendment made by this Act [enacting this section and sections 117 to 126 of this title] shall apply only to customer bills issued after the first day of the first month beginning more than 2 years after the date of the enactment of this Act [July 28, 2000].”

§ 117. Sourcing rules

(a) **TREATMENT OF CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES.**—Notwithstanding the law of any State or political subdivision of any State, mobile telecommunications services provided in a taxing jurisdiction to a customer, the charges for which are billed by or for the

customer's home service provider, shall be deemed to be provided by the customer's home service provider.

(b) **JURISDICTION.**—All charges for mobile telecommunications services that are deemed to be provided by the customer's home service provider under sections 116 through 126 of this title are authorized to be subjected to tax, charge, or fee by the taxing jurisdictions whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunication services originate, terminate, or pass through, and no other taxing jurisdiction may impose taxes, charges, or fees on charges for such mobile telecommunications services.

(Added Pub. L. 106-252, §2(a), July 28, 2000, 114 Stat. 627.)

EFFECTIVE DATE; APPLICATION OF AMENDMENT

Section effective July 28, 2000, and applicable only to customer bills issued after the first day of the first month beginning more than 2 years after July 28, 2000, see section 3 of Pub. L. 106-252, set out as a note under section 116 of this title.

§ 118. Limitations

Sections 116 through 126 of this title do not—

(1) provide authority to a taxing jurisdiction to impose a tax, charge, or fee that the laws of such jurisdiction do not authorize such jurisdiction to impose; or

(2) modify, impair, supersede, or authorize the modification, impairment, or supersession of the law of any taxing jurisdiction pertaining to taxation except as expressly provided in sections 116 through 126 of this title.

(Added Pub. L. 106-252, §2(a), July 28, 2000, 114 Stat. 627.)

EFFECTIVE DATE; APPLICATION OF AMENDMENT

Section effective July 28, 2000, and applicable only to customer bills issued after the first day of the first month beginning more than 2 years after July 28, 2000, see section 3 of Pub. L. 106-252, set out as a note under section 116 of this title.

§ 119. Electronic databases for nationwide standard numeric jurisdictional codes

(a) **ELECTRONIC DATABASE.**—

(1) **PROVISION OF DATABASE.**—A State may provide an electronic database to a home service provider or, if a State does not provide such an electronic database to home service providers, then the designated database provider may provide an electronic database to a home service provider.

(2) **FORMAT.**—(A) Such electronic database, whether provided by the State or the designated database provider, shall be provided in a format approved by the American National Standards Institute's Accredited Standards Committee X12, that, allowing for de minimis deviations, designates for each street address in the State, including to the extent practicable, any multiple postal street addresses applicable to one street location, the appropriate taxing jurisdictions, and the appropriate code for each taxing jurisdiction, for each level of taxing jurisdiction, identified by one nationwide standard numeric code.

(B) Such electronic database shall also provide the appropriate code for each street ad-